

Message Text

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ACTION EB-08

INFO OCT-01 EA-10 ISO-00 CAB-02 CIAE-00 COME-00
DODE-00 DOTE-00 INR-10 NSAE-00 FAA-00 L-03 SS-15
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R 070943Z JUN 78
FM AMEMBASSY MANILA
TO SECSTATE WASHDC 6831

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E.O. 11652: N/A
TAGS: EAIR, EFIN, RP
SUBJECT: CIVAIR: MUTUAL EXEMPTION OF TAXES ON AVIATION
FUEL

REF: (A) MANILA 1042, (B) MANILA 7068

1. SUMMARY. CALTEX PHILIPPINES HAS ASKED EMBASSY FOR CERTIFICATION THAT USG EXEMPTS FROM TAX PETROLEUM PRODUCTS PURCHASED IN THE UNITED STATES BY PHILIPPINE VESSELS AND AIRCRAFT. TEXT OF LETTER REPEATED BELOW. DEPARTMENT IS REQUESTED TO PROVIDE LANGUAGE FOR REPLY. ALSO, PLEASE PROVIDE USG REACTION TO GOP PROPOSAL DATED JANUARY 11, 1978 (WHICH WAS IN RESPONSE TO OUR NOTE NO. 775 DATED DECEMBER 23, 1977) THAT WE NEGOTIATE STANDARD MUTUAL EXEMPTION OF TAXATION ON AIRCRAFT FUEL AND STORES. END SUMMARY.

2. FOLLOWING IS TEXT OF CALTEX PHILIPPINES LETTER REQUESTING CERTIFICATION ON USG TAXATION OF PETROLEUM PRODUCTS. BEGIN QUOTE: WE RESPECTFULLY REQUEST YOUR ASSISTANCE IN THE ISSUANCE OF A CERTIFICATION THAT YOUR GOVERNMENT EXEMPTS FROM TAX THE PETROLEUM PRODUCTS PURCHASED IN YOUR COUNTRY BY INTERNATIONAL VESSELS AND/OR AIRLINES OF
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PHILIPPINE REGISTRY, BY VIRTUE OF AN EXISTING LOCAL LAW, TREATY, COMMITMENT OR ARRANGEMENT.

- SHOULD THERE BE SUCH AN EXEMPTION, WE WOULD APPRECIATE IT IF YOU COULD INDICATE IN THE CERTIFICATION THE FOLLOWING:

- 1. WHETHER OR NOT THE EXEMPTION EXTENDS TO ALL INTERNATIONAL CARRIERS (VESSELS OR AIRLINES) REG-

- REGISTERED IN THE PHILIPPINES;
 - 2. WHETHER THE EXEMPTION EXTENDS ONLY TO INTERNATIONAL VESSELS, OR ONLY TO INTERNATIONAL AIRLINES OF PHILIPPINE REGISTRY;
 - 3. IN THE CASE OF AIRLINES, PLEASE INDICATE IF THE EXEMPTION EXTENDS ONLY TO A PHILIPPINE FLAG CARRIER, OR TO ALL AIRLINES REGISTERED IN THE PHILIPPINES;
 - 4. IN ALL CASES, THE EXTENT OF THE EXEMPTION, I.E., THE PARTICULAR KIND OF TAX OR TAXES EXEMPTED FROM.
 - ALSO, PLEASE INDICATE OTHER FEES, CHARGES AND CUSTOMS DUTIES COVERED IN THE EXEMPTION, IF ANY.
 - THIS REQUEST HAS BEEN PROMPTED BY THE ISSUANCE OF PHILIPPINE PRESIDENTIAL DECREE NO. 1359 AND THE IMPLEMENTING BUREAU OF INTERNAL REVENUE REGULATION (BOTH EFFECTIVE APRIL 21, 1978) WHICH REQUIRE THE AFOREMENTIONED CERTIFICATION BEFORE WE CAN SELL TO OUR CLIENT-INTERNATIONAL AIRLINES AND VESSELS, REGISTERED IN YOUR COUNTRY, PETROLEUM PRODUCTS FREE OF SPECIFIC TAX.
 - WE HAVE INITIATED THIS REQUEST ALSO UPON THE ADVICE OF THE BUREAU OF INTERNAL REVENUE OFFICIALS HANDLING OUR CLAIM FOR REFUND OF SPECIFIC TAXES THAT WE HAVE PAID ON PRODUCTS THAT MAY HAVE BEEN SOLD SINCE APRIL 1, 1978 TO AIRLINES/VESSELS, REGISTERED IN YOUR COUNTRY, AT PRICES EXCLUSIVE OF SPECIFIC TAX.
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- WE SHALL APPRECIATE YOUR KIND ASSISTANCE BY YOUR ISSUANCE OF THE APPROPRIATE CERTIFICATION HEREIN REQUESTED.
- END QUOTE.

3. FYI. PD 1359 WAS POUCHED EA AND EB ON MAY 19. END FYI.

4. ACTION REQUESTED: PLEASE PROVIDE LANGUAGE FOR REPLY TO CALTEX AS WELL AS USG REACTION TO GOP PROPOSAL FOR STANDARD MUTUAL EXEMPTION OF TAXATION ON AIRCRAFT FUEL AND STORES WHICH WAS MADE ON JANUARY 11, 1978 IN RESPONSE TO OUR INITIATIVE IN NOTE NO. 775 DATED DECEMBER 23, 1977.

DECLASSIFIED UPON RECEIPT. MURPHY

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAXES, AIRPORT FEES, FUELS
Control Number: n/a
Copy: SINGLE
Draft Date: 07 jun 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978MANILA09500
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Document Unique ID: 00
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Executive Order: N/A
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TAGS: EAIR, EFIN, RP, US
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